

Collection and
settlement of
taxes.

SEC. 52. All road taxes levied under the provisions of this act shall be collected by the sheriff of Robeson County in the same manner as is now or may hereafter be provided by law for the collection of other county taxes, and it shall be the duty of said sheriff to turn over all moneys so collected by him on account of road taxes to the official depository of the funds of Robeson County as provided by law, and to take duplicate receipts for all sums so deposited, one of which receipts he shall retain and the other he shall deliver to the secretary of said road commission.

Sheriff's bond for
road taxes.

Before the tax books containing the road tax levy for any year are placed in the hands of the sheriff for collection he shall annually give bond with surety to be approved by the road commission in such sum as may be designated by said commission, not exceeding twenty-five thousand dollars, conditioned upon the faithful discharge of his duties and the proper accounting for all road taxes collected or which should be collected, and for the proper paying over to the proper official depository all moneys which may come into his hands by virtue of his office under the provisions of this act, and said bond shall be renewed annually, and after being first approved by the road commission and filed with the secretary, shall be recorded upon the minutes. The premium upon said bond, if executed in a surety company, shall be paid out of the funds of the road commission.

Premium on
bonds.

Settlement with
road commis-
sioners.

SEC. 53. It shall be the duty of the sheriff of Robeson County to submit to said road commission annually, and at the time provided by law for the settlement of other county taxes, a statement showing the amount of road taxes collected by him for the current year, the said statement to be made up first according to townships, and then according to road districts, as provided by this act; and it shall be the duty of the said road commission to effect the settlement with said sheriff for the road taxes for the current year in the same way and manner, and with the same effect, as the board of commissioners of Robeson County make settlement with said sheriff for other county taxes. Also, at the same time and place, it shall be the duty of the official depository of the taxes of Robeson County, selected as provided by law, to render to said road commission a statement of all receipts and disbursements of road funds for the same period as is covered by the statement submitted by the sheriff, and such statement shall show each item of receipts and disbursements, together with the balance, if any, remaining to the credit of the road commission, and the statement so submitted shall be filed with the secretary of the commission.

Statement of offi-
cial depository.

Audit of settle-
ments.

SEC. 54. It shall be the duty of the auditor of Robeson County to assist the road commission in making its annual settlement with the sheriff of Robeson County and it shall be his duty to carefully examine the account and statement submitted by said